

43-407

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2013 - ENDING JUNE 30, 2014

The City of: Persia County Name: HARRISON Date Budget Adopted: 03/11/13
(Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

712-488-3275
Telephone Number

Signature

County Auditor Date Stamp:

January 1, 2012 Property Valuations

	With Gas & Electric	Without Gas & Electric	Last Official Census
Regular 2a	5,797,602 z	5,556,965	319
Debt Service Value 3a			
Ag Land 4a	158,942		

				(A) Request with Utility Replacement			(B) Property Taxes Levied			(C) Rate		
Code	Dollar	Purpose										
Sec.	Limit											
384.1	8.10000	Regular General levy	5	46,961		45,011		43		8.10000		
-384		Non-Voted Other Permissible Levies										
12(8)	0.67500	Contract for use of Bridge	6			0		44		0.00000		
12(10)	0.95000	Opr & Maint publicly owned Transit	7			0		45		0.00000		
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8			0		46		0.00000		
12(12)	0.13500	Opr & Maint of City owned Civic Center	9			0		47		0.00000		
12(13)	0.06750	Planning a Sanitary Disposal Project	10			0		48		0.00000		
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11			0		49		0.00000		
12(16)	0.06750	Levee Impr. fund in special charter city	13			0		51		0.00000		
12(18)	Amt Nec	Liability, property & self insurance costs	14	18,000		17,253		52		3.10473		
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462			0		465		0.00000		
-384		Voted Other Permissible Levies										
12(1)	0.13500	Instrumental/Vocal Music Groups	15			0		53		0.00000		
12(2)	0.81000	Memorial Building	16			0		54		0.00000		
12(3)	0.13500	Symphony Orchestra	17			0		55		0.00000		
12(4)	0.27000	Cultural & Scientific Facilities	18			0		56		0.00000		
12(5)	As Voted	County Bridge	19			0		57		0.00000		
12(6)	1.35000	Missi or Missouri River Bridge Const.	20			0		58		0.00000		
12(9)	0.03375	Aid to a Transit Company	21			0		59		0.00000		
12(17)	0.20500	Maintain Institution received by gift/devise	22			0		60		0.00000		
12(19)	1.00000	City Emergency Medical District	463			0		466		0.00000		
12(21)	0.27000	Support Public Library	23			0		61		0.00000		
28E.22	1.50000	Unified Law Enforcement	24			0		62		0.00000		
Total General Fund Regular Levies (5 thru 24)				25	64,961		62,264					
384.1	3.00375	Ag Land	26	0		0		63		0.00000		
Total General Fund Tax Levies (25 + 26)				27	64,961		62,264			Do Not Add		
Special Revenue Levies												
384.8	0.27000	Emergency (if general fund at levy limit)	28	1,565		1,500		64		0.27000		
384.6	Amt Nec	Police & Fire Retirement	29			0		65		0.00000		
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	3,746		3,591		66		0.64613		
Rules	Amt Nec	Other Employee Benefits	31			0		67		0.00000		
Total Employee Benefit Levies (29,30,31)				32	3,746		3,591			0.64613		
Sub Total Special Revenue Levies (28+32)				33	5,311		5,091					
Valuation												
386	As Req											
		With Gas & Elec	Without Gas & Elec									
	SSMID 1	(A)	(B)	34			0		68		0.00000	
	SSMID 2	(A)	(B)	35			0		69		0.00000	
	SSMID 3	(A)	(B)	36			0		70		0.00000	
	SSMID 4	(A)	(B)	37			0		71		0.00000	
	SSMID 5	(A)	(B)	555			0		72		0.00000	
	SSMID 6	(A)	(B)	556			0		73		0.00000	
	SSMID 7	(A)	(B)	1177			0		74		0.00000	
Total SSMID				38	0		0			Do Not Add		
Total Special Revenue Levies				39	5,311		5,091					
384.4	Amt Nec	Debt Service Levy 76.10(6)	40	0		0		75		0.00000		
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41			0		76		0.00000		
Total Property Taxes (27+39+40+41)				42	70,272		67,355			12.12086		

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:
Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

Fund Balance Worksheet for City of **Persia**

		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
(1)										
*Annual Report FY 2012										
Beginning Fund Balance July 1 (pg 5, line 134) *	1	76,588	10,584					87,172	7,518	94,690
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	115,578	25,775			9,452		150,805	23,948	174,753
Actual Expenditures Except End Bal (pg 12, line 259) *	3	80,266	33,212		21,598			135,076	22,357	157,433
Ending Fund Balance June 30 (pg 12, line 270) *	4	111,900	3,147	0	-21,598	9,452	0	102,901	9,109	112,010
(2)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Re-Estimated FY 2013										
Beginning Fund Balance	5	111,900	3,147	0	-21,598	9,452	0	102,901	9,109	112,010
Re-Est Revenues	6	109,834	24,510	0	1,000	0	0	135,344	23,732	159,076
Re-Est Expenditures	7	104,962	50,584	0	0	20,000	0	175,546	24,314	199,860
Ending Fund Balance	8	116,772	-22,927	0	-20,598	-10,548	0	62,699	8,527	71,226
(3)		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
** Budget FY 2014										
Beginning Fund Balance	9	116,772	-22,927	0	-20,598	-10,548	0	62,699	8,527	71,226
Revenues	10	102,967	29,661	0	0	2,000	0	134,628	22,500	157,128
Expenditures	11	105,380	40,000	0	0	15,000	0	160,380	24,300	184,680
Ending Fund Balance	12	114,359	-33,266	0	-20,598	-23,548	0	36,947	6,727	43,674

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2012

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Persia

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	0
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2014	0	0

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2014	RE-ESTIMATED 2013	ACTUAL 2012
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	6,380							6,380	6,380	2,393
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	13,500							13,500	12,500	34,809
Ambulance	6	3,500							3,500	4,096	2,757
Building Inspections	7								0	0	0
Miscellaneous Protective Services	8								0	0	0
Animal Control	9								0	0	0
Other Public Safety	10								0	0	0
TOTAL (lines 1 - 10)	11	23,380	0	0			0		23,380	22,976	39,959
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	20,000	25,000						45,000	57,584	45,645
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		5,500						5,500	5,000	4,863
Traffic Control and Safety	15								0	0	0
Snow Removal	16		5,000						5,000	5,000	1,657
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	20,000	35,500	0			0		55,500	67,584	52,165
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	0	0	0			0		0	0	0
CULTURE & RECREATION											
Library Services	31								0	0	0
Museum, Band and Theater	32								0	0	0
Parks	33	5,500							5,500	10,475	6,656
Recreation	34								0	0	0
Cemetery	35	700							700	550	550
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	500							500	500	0
TOTAL (lines 31 - 37)	38	6,700	0	0			0		6,700	11,525	7,206

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2014

Fiscal Years

GOVERNMENT ACTIVITIES CONT.	(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39		850							850	850	257
Economic Development	40									0	0	0
Housing and Urban Renewal	41									0	0	0
Planning & Zoning	42									0	0	0
Other Com & Econ Development	43									0	0	0
TOTAL (lines 39 - 44)	44		850	0	0			0		850	850	257
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46		2,700							2,700	2,700	2,410
Clerk, Treasurer, & Finance Adm.	47		8,200							8,200	7,950	6,947
Elections	48		850							850	850	910
Legal Services & City Attorney	49		700							700	500	0
City Hall & General Buildings	50		20,000							20,000	19,166	19,991
Tort Liability	51		16,500	4,500						21,000	15,945	2,927
Other General Government	52		5,500							5,500	5,500	2,304
TOTAL (lines 46 - 52)	53		54,450	4,500	0			0		58,950	52,611	35,489
DEBT SERVICE	54									0	0	0
Gov Capital Projects	55						15,000			15,000	20,000	0
TIF Capital Projects	56									0	0	0
TOTAL CAPITAL PROJECTS	57		0	0	0		15,000	0		15,000	20,000	0
TOTAL Government Activities Expenditures <i>(lines 11+22+30+38+45+53+54+57)</i>	58		105,380	40,000	0	0	15,000	0		160,380	175,546	135,076
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59									0	0	0
Sewer Utility	60									0	0	0
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								24,300	24,300	24,314	22,357
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68									0	0	0
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								24,300	24,300	24,314	22,357
TOTAL ALL EXPENDITURES (lines 58+74)	74		105,380	40,000	0	0	15,000	0	24,300	184,680	199,860	157,433
Regular Transfers Out	75									0	0	0
Internal TIF Loan / Repayment Transfers Out	76									0	0	0
Total ALL Transfers Out	77		0	0	0	0	0	0	0	0	0	0
Total Expenditures & Fund Transfers Out (lines 75+78)	78		105,380	40,000	0	0	15,000	0	24,300	184,680	199,860	157,433
Ending Fund Balance June 30	79		114,359	-33,266	0	-20,598	-23,548	0	6,727	43,674	71,226	112,010

The last two columns will fill in once the Re-Est forms are completed

REVENUES DETAIL
Fiscal Year Ending 2014

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2014 (J)	RE-ESTIMATED 2013 (K)	ACTUAL 2012 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	62,264	5,091		0	0			67,355	64,100	65,980
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	62,264	5,091		0	0			67,355	64,100	65,980
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5								0	0	0
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,697	220		0	0			2,917	0	0
Utility franchise tax (Iowa Code Chapter 364.2)	7	330							330	330	316
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11								0	0	0
Other Local Option Taxes	12	19,100							19,100	18,500	19,926
Subtotal - Other City Taxes (lines 6 thru 12)	13	22,127	220		0	0			22,347	18,830	20,242
Licenses & Permits	14	950							950	450	1,471
Use of Money & Property	15	200							200	200	241
Intergovernmental:											
Federal Grants & Reimbursements	16								0	0	0
Road Use Taxes	17		24,350						24,350	24,350	25,022
Other State Grants & Reimbursements	18	10,500							10,500	15,254	9,888
Local Grants & Reimbursements	19	5,676				2,000			7,676	9,900	15,203
Subtotal - Intergovernmental (lines 16 thru 19)	20	16,176	24,350	0	0	2,000		0	42,526	49,504	50,113
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22								0	0	0
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							22,500	22,500	23,732	23,948
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32								0	0	0
Other Fees & Charges for Service	33	1,100							1,100	1,100	646
Subtotal - Charges for Service (lines 21 thru 33)	34	1,100	0		0	0		22,500	23,600	24,832	24,594
Special Assessments	35								0	0	0
Miscellaneous	36	150							150	1,160	12,112
Other Financing Sources:											
Regular Operating Transfers In	37								0	0	0
Internal TIF Loan Transfers In	38								0	0	0
Subtotal ALL Operating Transfers In	39	0	0	0	0	0		0	0	0	0
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								0	0	0
Proceeds of Capital Asset Sales	41								0	0	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	0	0	0	0	0		0	0	0	0
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 42)	43	102,967	29,661	0	0	2,000	0	22,500	157,128	159,076	174,753
Beginning Fund Balance July 1	44	116,772	-22,927	0	-20,598	-10,548	0	8,527	71,226	112,010	94,690
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	219,739	6,734	0	-20,598	-8,548	0	31,027	228,354	271,086	269,443

CITY OF

Persia

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2014

Fiscal Years

(A)	(B)	(C) GENERAL	(D) SPECIAL REVENUES	(E) TIF SPECIAL REVENUES	(F) DEBT SERVICE	(G) CAPITAL PROJECTS	(H) PERMANENT	(I) PROPRIETARY	(J) BUDGET 2014	(K) RE-ESTIMATED 2013	(L) ACTUAL 2012
Revenues & Other Financing Sources											
Taxes Levied on Property	1	62,264	5,091		0	0			67,355	64,100	65,980
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	62,264	5,091		0	0			67,355	64,100	65,980
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			0					0	0	0
Other City Taxes	6	22,127	220		0	0			22,347	18,830	20,242
Licenses & Permits	7	950	0					0	950	450	1,471
Use of Money and Property	8	200	0	0	0	0	0	0	200	200	241
Intergovernmental	9	16,176	24,350	0	0	2,000		0	42,526	49,504	50,113
Charges for Fees & Service	10	1,100	0		0	0	0	22,500	23,600	24,832	24,594
Special Assessments	11	0			0	0		0	0	0	0
Miscellaneous	12	150	0		0	0	0	0	150	1,160	12,112
Sub-Total Revenues	13	102,967	29,661	0	0	2,000	0	22,500	157,128	159,076	174,753
Other Financing Sources:											
Total Transfers In	14	0	0	0	0	0	0	0	0	0	0
Proceeds of Debt	15	0	0	0	0	0		0	0	0	0
Proceeds of Capital Asset Sales	16	0	0	0	0	0	0	0	0	0	0
Total Revenues and Other Sources	17	102,967	29,661	0	0	2,000	0	22,500	157,128	159,076	174,753
Expenditures & Other Financing Uses											
Public Safety	18	23,380	0	0			0		23,380	22,976	39,959
Public Works	19	20,000	35,500	0			0		55,500	67,584	52,165
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	6,700	0	0			0		6,700	11,525	7,206
Community and Economic Development	22	850	0	0			0		850	850	257
General Government	23	54,450	4,500	0			0		58,950	52,611	35,489
Debt Service	24	0	0	0	0		0		0	0	0
Capital Projects	25	0	0			15,000			15,000	20,000	0
Total Government Activities Expenditures	26	105,380	40,000	0	0	15,000	0		160,380	175,546	135,076
Business Type Proprietary: Enterprise & ISF	27							24,300	24,300	24,314	22,357
Total Gov & Bus Type Expenditures	28	105,380	40,000	0	0	15,000	0	24,300	184,680	199,860	157,433
Total Transfers Out	29	0	0	0	0	0	0	0	0	0	0
Total ALL Expenditures/Fund Transfers Out	30	105,380	40,000	0	0	15,000	0	24,300	184,680	199,860	157,433
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31										
	32	-2,413	-10,339	0	0	-13,000	0	-1,800	-27,552	-40,784	17,320
Beginning Fund Balance July 1	33	116,772	-22,927	0	-20,598	-10,548	0	8,527	71,226	112,010	94,690
Ending Fund Balance June 30	34	114,359	-33,266	0	-20,598	-23,548	0	6,727	43,674	71,226	112,010

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

City Name: Persia

Fiscal Year
2014

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-1 Persia Fire Hall Building Project	200,000		14,176	676		14,852	14,852	0
-2						0		0
-3						0		0
-4						0		0
-5						0		0
-6						0		0
-7						0		0
-8						0		0
-9						0		0
-10						0		0
-11						0		0
-12						0		0
-13						0		0
-14						0		0
-15						0		0
-16						0		0
-17						0		0
-18						0		0
-19						0		0
-20						0		0
-21						0		0
-22						0		0
-23						0		0
-24						0		0
-25						0		0
-26						0		0
-27						0		0
-28						0		0
-29						0		0
-30						0		0
TOTALS			14,176	676	0	14,852	14,852	0

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 2

Fiscal Year

2014

City Name: Persia

USE THIS PAGE ONLY AFTER FILLING LINES 1 THRU 30 ABOVE.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY 2014 (D)	Interest Due FY 2014 +(E)	Bond Reg/Other Fees Due FY 2014 +(F)	Total Obligation Due FY 2014 =(G)	Paid from Funds OTHER THAN Current Year Property Taxes -(H)	Amount Paid by Current Year Debt Service Levy #NAME?
-31						0		0
-32						0		0
-33						0		0
-34						0		0
-35						0		0
-36						0		0
-37						0		0
-38						0		0
-39						0		0
-40						0		0
-41						0		0
-42						0		0
-43						0		0
-44						0		0
-45						0		0
-46						0		0
-47						0		0
-48						0		0
-49						0		0
-50						0		0
-51						0		0
-52						0		0
-53						0		0
-54						0		0
-55						0		0
-56						0		0
-57						0		0
-58						0		0
-59						0		0
-60						0		0
			14,176	676	0	14,852	14,852	0

